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Serial No. 10/671,907
Docket No. NEC 03USFP874
Amendment B**AMENDMENTS TO THE CLAIMS:**

Please cancel claims 1-7, 9-15 and 18, without prejudice.

This listing of claims will replace all prior versions and listings of claims in the Application.

Claims 1-15 (cancelled).

Claim 16 (previously presented): An image processing apparatus comprising:

an input unit for receiving a plurality of pixel data, wherein said input unit includes:

a plurality of flipflops which respectively stores therein one of said plurality of pixel data,

a rearrangement unit for receiving said plurality of pixel data from said plurality of flipflops and rearranging said received pixel data so as to be adaptive to said desired transform in response to a control signal received from said control unit,

wherein said processing unit includes:

a plurality of adders, each receiving two of said plurality of pixel data selected by said rearrangement unit to calculate a sum of said received two pixel data,

a plurality of multipliers, each calculating a product of associated one of said sums and associated one of said plurality of said coefficients,

another multiplier receiving one of said plurality of pixel data from one of said flipflops and calculating a product of said received pixel data and associated one of said plurality of said coefficients,

a selector; and

an adder/subtractor unit,

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wherein said selector selects one of outputs of said another multiplier and said adder/subtractor unit, and

wherein said adder/subtractor unit executes operation on said products received from said plurality of multipliers and an output of said selector to obtain a result data of said desired transform;

a controlling unit for selecting a desired transform from among discrete wavelet transform and discrete cosine transform, and providing a plurality of coefficients depending on said desired transform; and

a processing unit for processing said pixel data using said plurality of coefficients to achieve said desired transform.

Claim 17 (previously presented): The image processing apparatus according to claim 16, wherein said input unit includes:

a storage unit for storing said pixel data; and

a rearrangement unit for receiving and rearranging said pixel data so as to be adaptive to said desired transform in response to a control signal received from said control unit;

wherein said processing unit processes said rearranged pixel data to achieve said desired transform.

Claim 18 (cancelled).

Claim 19 (previously presented): The image processing apparatus according to claim 16, wherein said controlling unit selects one procedure from among encoding and decoding through said desired transform, and develops said plurality of coefficients depending on said selected procedure.

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Claim 20 (previously presented): The image processing apparatus according to claim 17, wherein said controlling unit selects one procedure from among encoding and decoding through said desired transform, and develops said control signal to allow said rearrangement unit to be adaptive to said selected procedure.

Claim 21 (previously presented): The image processing apparatus according to claim 16, wherein said controlling unit selects one of an irreversible 9/7 filter and a reversible 5/3 filter to be used when selecting said discrete wavelet transform, and develops said plurality of coefficients depending on said selected filter.

Claim 22 (previously presented): The image processing apparatus according to claim 17, wherein said controlling unit selects one of an irreversible 9/7 filter and a reversible 5/3 filter to be used when selecting said discrete wavelet transform, and develops said control signal to allow said rearrangement unit to be adaptive to said selected procedure.

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